IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

TRC.No. 169 of 2003

TA.528/1995 of STAT ADDL.BENCH, KOTTAYAM

REVISION PETITIONER: APPELLANT/REVENUE

STATE OF KERALA, REPRESENTED BY
DEPUTY COMMISSIONER (LAW)
COMMERCIAL TAXES, ERNAKULAM.

BY SSENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ

RESPONDENT: APPELLANT:ASSESSEE

M/S.MAGNET HOTEL,
NEAR KSRTC BUS STAND,ALAPPUZHA.

THIS TAX REVISION CASE HAVING COME UP FOR ORDERS ON 25/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

T.R.C. NO. 169 OF 2003
and
C.M.P.NO. 2221 OF 2003

Dated this the 25th July, 2007

O R D E R

H.L.DATTU, C.J.

State being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench, Kottayam in T.A.No.528 of 1995, dated 21st May, 2001 is before us in this Tax Revision Case.

2. In filing the revision petition, there is a delay of 345 days. To condone the said delay, C.M.P.No.2221 of 2003 is filed under Section 5 of the Limitation Act. Along with the said application a printed affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the Revenue for the delay in filing the revision petition.

3. The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly, the application for condonation of delay requires to be rejected and it is rejected.

4. Consequently, the revision petition is also rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/

H.L.DATTU, C.J. & K.T.SANKARAN, J.

T.R.C.NO. 169 OF 2003 &
C.M.P.NO. 2221 OF 2003

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